

# HOUSE BILL No. 1190

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## DIGEST OF INTRODUCED BILL

**Citations Affected:** IC 6-3-2-4.

**Synopsis:** Military service deduction. Increases the military service income tax deduction from \$5,000 to \$7,500.

**Effective:** January 1, 2009 (retroactive).

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**Pearson**

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January 12, 2009, read first time and referred to Committee on Veterans Affairs and Public Safety.

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Introduced

First Regular Session 116th General Assembly (2009)

PRINTING CODE. Amendments: Whenever an existing statute (or a section of the Indiana Constitution) is being amended, the text of the existing provision will appear in this style type, additions will appear in **this style type**, and deletions will appear in ~~this style type~~.

Additions: Whenever a new statutory provision is being enacted (or a new constitutional provision adopted), the text of the new provision will appear in **this style type**. Also, the word **NEW** will appear in that style type in the introductory clause of each SECTION that adds a new provision to the Indiana Code or the Indiana Constitution.

Conflict reconciliation: Text in a statute in *this style type* or ~~this style type~~ reconciles conflicts between statutes enacted by the 2008 Regular Session of the General Assembly.

## HOUSE BILL No. 1190

A BILL FOR AN ACT to amend the Indiana Code concerning taxation.

*Be it enacted by the General Assembly of the State of Indiana:*

1       SECTION 1. IC 6-3-2-4, AS AMENDED BY P.L.144-2007,  
2       SECTION 5, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
3       JANUARY 1, 2009 (RETROACTIVE)]: Sec. 4. (a) Each taxable year,  
4       an individual, or the individual's surviving spouse, is entitled to an  
5       adjusted gross income tax deduction for the first ~~five~~ **seven** thousand  
6       **five hundred** dollars (~~\$5,000~~) (**\$7,500**) of income, including retirement  
7       or survivor's benefits, received during the taxable year by the  
8       individual, or the individual's surviving spouse, for the individual's  
9       service in an active or reserve component of the armed forces of the  
10      United States, including the army, navy, air force, coast guard, marine  
11      corps, merchant marine, Indiana army national guard, or Indiana air  
12      national guard. However, a person who is less than sixty (60) years of  
13      age on the last day of the person's taxable year, is not, for that taxable  
14      year, entitled to a deduction under this section for retirement or  
15      survivor's benefits.  
16      (b) An individual whose qualified military income is subtracted  
17      from the individual's federal adjusted gross income under

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1 IC 6-3-1-3.5(a)(23) for Indiana individual income tax purposes is not,  
2 for that taxable year, entitled to a deduction under this section for the  
3 individual's qualified military income.

4 SECTION 2. [EFFECTIVE JANUARY 1, 2009 (RETROACTIVE)]  
5 **IC 6-3-2-4, as amended by this act, applies to taxable years**  
6 **beginning after December 31, 2008.**

7 SECTION 3. **An emergency is declared for this act.**

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